



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 04-2006

### Responding to a Subpoena for Client or Employer Records

21 NCAC 08N .0205, *Confidentiality*, states, "A CPA shall not disclose any confidential information obtained in the course of employment or a professional engagement except with the consent of the employer or client."

This rule is intended to protect the confidential information of a client or employer, not the CPA.

How is this rule applied when a subpoena for client or employer records is served on a CPA?

Pursuant to 21 NCAC 08N .0205(b), the confidentiality rule shall not be interpreted "to affect in any way the CPA's compliance with a val-

idly issued subpoena or summons enforceable by this Board or by order of a court."

In accordance with the Rules of Civil Procedure, specifically Rule 45, a subpoena signed only by an attorney does not in and of itself compel the disclosure of information held by a CPA which is subject to 21 NCAC 08N .0205.

Rule 45(c)(2) provides that "Nothing contained herein shall be construed...to require any privileged communication under law to be disclosed."

Furthermore, Rule 45(c)(4) allows that if a CPA objects to the subpoena, then the CPA can only be forced to

produce the documents specified in the subpoena if the party seeking the information obtains an order of the court.

There are instances in which the CPA may disclose confidential client or employer information without a subpoena; however, it is the Board's position that the CPA must obtain written permission from the client or employer prior to disclosing client or employer information to a third-party.

If you have questions regarding the Board's rule on confidentiality as it applies to subpoenas, please contact the Board's Executive Director, Robert N. Brooks, by e-mail at [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov).

### Board Elects 2006-2007 Officers

On March 23, 2006, the members of the Board elected officers for 2006-2007.

Leonard W. Jones, CPA, of Morehead City, was re-elected President; Arthur M. Winstead, Jr., CPA, of Greensboro, was re-elected Vice President; and Reverend Jordan C. Harris, Jr., of Statesville, was re-elected Secretary-Treasurer.

Initially appointed to the Board February 28, 2002, and reappointed to the Board July 1, 2004, Jones previously served as Vice President and Secretary-Treasurer of the Board.

He is a current member of the Executive Committee, the Professional Education and Applications Committee, and the Personnel Committee and is a former member of the Professional Standards Committee.

Jones is the owner of the firm, Leonard W. Jones, CPA, in Morehead City.

Appointed to the Board August 23, 2003, Winstead previously served as the Board's Secretary-Treasurer. Winstead is a current member of the Executive Committee, the Profes-

**Officers**  
*continued on page 3*

[www.nccpaboard.gov](http://www.nccpaboard.gov)

### Inside this issue...

Board Meetings .....	2
Certificates Issued .....	5
Conditional Status:	
First Offense .....	6
Conditional Status:	
Second Offense .....	2
Disciplinary Action .....	2
Forfeitures .....	3
License Renewal .....	4
Notice of Address Change .....	8
Reclassifications .....	4, 7
Risk Assessment Standards .....	3
Succession Planning .....	4

# Disciplinary Action

**Donald W. Wilson, #13464**  
**Roxboro, NC 03/23/2006**

*THIS CAUSE*, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 13464 as a Certified Public Accountant.
2. In response to a client's demand for return of records including copies of joint tax returns, Respondent failed to return to the client with those records in a timely manner.
3. Respondent informed the client that Respondent would ask the client's ex-wife to provide, to the client, the copies of the joint tax returns as requested by the client.
4. Eventually, over five months after the original demand, and over four months after Board Staff initially contacted Respondent about the records, Respondent provided copies of the demanded records to the client's attorney.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

*BASED UPON THE FOREGOING*, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions and failures to act, as set out above, constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0305.

*BASED ON THE FOREGOING* and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

## License Renewal

As a reminder, the Board is not mailing license renewal forms this year. To renew your license, please go to the Board's new web site, [www.nccpaboard.gov](http://www.nccpaboard.gov), and click on "on-line renewal."

## Board Meetings

May 22  
 June 20  
 July 13\*  
 August 21  
 September 18  
 October 23  
 November 20  
 December 18  
 \*Greensboro

[www.nccpaboard.gov](http://www.nccpaboard.gov)

## Conditional Status - Second CPE Offense

Pursuant to 21 NCAC 08G .0406(b)(2), the following licensees were assessed a \$250.00 civil penalty and their certificates were placed on conditional status for the second occurrence within a five calendar year period of failing to complete the CPE requirement by the December 31, 2004, deadline, but completing the CPE requirement by the June 30, 2005, certificate renewal deadline:

Paul Rogers Anderson	20598	Franklin, TN
Tammy Kay Bolz Bridges	22848	Durham, NC
Amy Brooks	28987	IRELAND
Richard Lee Burdeshaw	30085	Mebane, NC
Paul Tripp Davies	16608	Lynchburg, VA
Thomas Patrick Dunleavy	26697	Blue Island, IL
Timothy Jerome Floyd	8418	Hartford, CT
Andrew M. Glickler	28638	Cary, NC
Dana Matthews Jones	29370	Charlotte, NC
Christopher Alan Lawing	17039	Concord, NC
Patricia K. London	20483	Cumming, GA
Erin McCarthy	24833	Pelham, NH
Daphne Haith Pinchback	28723	Charlotte, NC
Lisa S. Randel	19545	Atlanta, GA
Allison Canner Ray	29069	Greensboro, NC
Jack Norman Rose	28963	Sanford, NC
Judith Taylor Von Thron	13666	Brentwood, TN
Carmela Kim Wagner	21941	Raleigh, NC
Peter Adams Wagner	22368	Raleigh, NC
George Baskette Walker	10394	Kernersville, NC
Robert Wayne Wilhelm	13919	Gastonia, NC
Michael Anthony Winner	21872	Cincinnati, OH

sional Standards Committee, and the Audit Committee; he is a former member of the Professional Education and Applications Committee.

Winstead is a General Services Partner in the Greensboro office of Davenport, Marvin, Joyce and Company; the Partner-in-Charge of the firm's Burlington office; and is the firm-wide Accounting and Auditing Partner.

Appointed to the Board December 19, 2003, Harris is one of two public members of the Board.

The pastor of The First Baptist Church of Statesville, Inc., Harris is a current member of the Board's Executive Committee, Personnel Committee, and the Professional Standards Committee.

He is the former chair of the Professional Education and Applications Committee.

### **AICPA Issues New Risk Assessment Standards**

Eight new statements, collectively referred to as the Risk Assessment Standards, have been approved by the Auditing Standards Board of the AICPA.

The new Statements on Auditing Standards (SAS), SAS No. 104 through SAS No. 111 are effective for periods beginning on or after December 15, 2006.

The Risk Assessment Standards, as a group, establish standards and provide guidance concerning the auditor's assessment of the risks of material misstatement (whether caused by fraud or error) in a non-issuer financial statement audit; design and performance of tailored audit procedures to address assessed risks; audit risk and materiality; planning and supervision; and audit evidence.

For additional information, visit the AICPA's web site, [www.aicpa.org](http://www.aicpa.org).

## **Forfeitures**

Pursuant to NCGS 93-12(5), the following North Carolina CPA certificates were forfeited for failure to submit the 2004-2005 certificate renewal form as required by NCGS 93-12(8). As of the December 19, 2005, Board meeting, these individuals had not applied for reinstatement nor had they been approved for reinstatement.

08/09/2005	Margaret Creed Amick	12437	Knightdale, NC
08/09/2005	Thomas Gerard Berkery	28828	New York, NY
08/09/2005	Martin Thomas Blaine	29786	Columbus, OH
08/09/2005	Ronald Eugene Bonds	28743	Glendora, CA
04/20/2005	Walter Bernard Davis*	17989	Matthews, NC
08/09/2005	John David DelPonti, Jr.	26529	Pasadena, CA
08/09/2005	Hong Thi Dinh	25967	Zionsville, IN
08/09/2005	Marcel Drayton	28750	Raleigh, NC
08/09/2005	Camiella Sue Dunn	24478	Greenville, SC
08/09/2005	Thomas Lee Dusenberry	21775	Atlanta, GA
08/09/2005	Glenn E. Emery	29899	Washington, DC
08/09/2005	Daniel P. Fumai	25416	San Diego, CA
08/09/2005	Alka Garg	24153	Waxhaw, NC
08/09/2005	Cynthia Jefferson Glad	25188	McLean, VA
08/09/2005	Steven P. Haft	24278	Hollywood, FL
08/09/2005	Angela Jo Halac	28851	Reston, VA
08/09/2005	Charles Benjamin Harrison	22449	Chapel Hill, NC
08/09/2005	Yates Dean Hawkins	3697	Wilmington, NC
11/04/2005	David Richard Herrman	20929	Pittsburgh, PA
08/09/2005	Evelyn Marshburn Hobbs	24155	Holly Ridge, NC
08/09/2005	Allen Courtney Holden	15564	Wilmington, NC
08/09/2005	Dana Marie Houston	25000	Flowery Branch, GA
08/09/2005	Sarah Liane Houston	16944	Phoenixville, PA
08/09/2005	Phyllis S. Ingram	25734	Montgomery, AL
08/09/2005	John S. Jenkins	30637	Charleston, WV
08/09/2005	Hong Jiang	27142	Raleigh, NC
08/09/2005	Stephen Douglas Johnson	19009	Wilmington NC
08/09/2005	Warren Malon Johnston	8518	Chagrin Falls, OH
08/09/2005	Gina Rose Lafferty	24489	Wilton, CT
08/09/2005	James Randolph Larkin	31202	Charlotte, NC
08/22/2005	Daniel Aaron Leder	30304	Weston, FL
08/09/2005	Karen Nichols Leonard	20295	Franksville, WI
08/09/2005	Erman Eugene Lepley, Jr.	13360	Charlotte, NC
08/09/2005	Timothy M. McGovern	30424	Chicago, IL
08/09/2005	Shirley McKenney	15726	Duluth, GA
08/09/2005	David Wilson Miller	14385	Little River, SC
08/09/2005	Margaret W. Moses	21920	Elizabethton, TN
08/09/2005	Roscoe Harris Mullis	2153	Kingsland, GA
08/09/2005	Kimberly A. Niess	27639	Ponte Vedra, FL
08/09/2005	Brien Patrick O'Meara	25030	Novi, MI
08/09/2005	James Luther Ott	24752	Richmond, VA
08/09/2005	Suzanne J. Reiff	28453	Massapequa Park, NY
08/09/2005	Andrew Jay Robinson	28762	Palm Beach Gardens, FL
08/09/2005	Wilburn Robinson	11226	St. Petersburg, FL
08/09/2005	David H. Rupp	28595	Charlotte, NC
08/09/2005	Edward Alan Rush	15826	Hickory, NC
08/09/2005	Edward Ray Scott, II	28811	Denver, NC
08/09/2005	David A. Seco	31205	Emerson, NJ
08/09/2005	Noureddine Seffar	27647	United Arab Emirates
08/09/2005	Stephen Ashley Shaughnessy	25449	Greenville, SC
08/09/2005	Jerry Neal Smith	13392	Atlanta, GA
08/09/2005	Randy H. Sofferman	30032	Great Neck, NY
08/09/2005	Robert Burnie Stenhouse, III	26287	San Francisco, CA
08/09/2005	Rebecca Lynette Taylor	30530	Lee, FL
08/09/2005	James Michael Teal	12797	Rockingham, NC
08/09/2005	Matthew Mark Urbania	23226	Charlotte, NC
08/09/2005	Carole Biermann When	28983	Advance, NC
08/09/2005	Lora Elaine Woodrum	24571	Gastonia, NC
08/09/2005	Martha Burns Zweier	19555	Charlotte, NC

\* 2003-2004 certificate renewal form



## On-Line License Renewal

In March, North Carolina CPAs began renewing their licenses on-line using the Board's new web site, [www.nccpaboard.gov](http://www.nccpaboard.gov).

To renew on-line, a CPA must have his or her NC CPA certificate number; his or her Social Security Number; the number of CPE hours earned to meet the 2005 CPE requirement; and a valid MasterCard or VISA account number and expiration date.

The Board's web site is certified by Comodo as secure for web-based transactions and all e-commerce transactions are directed through the VeriSign gateway.

In addition, the underwriters at BB&T, the Board's financial institution of record, have reviewed and approved the payment transaction portion of the Board's web site.

Although the Board is not sending paper renewal forms to all licensees as it has in the past, forms will be sent to those licensees who specifically request a form.

To request a renewal form, please call **1-800-211-7930** and leave a message which includes your full name, certificate number, fax number or mailing address, and a daytime phone number.

## We've Moved!

In March, the Board's web site was moved to [www.nccpaboard.gov](http://www.nccpaboard.gov).

Please update your "bookmarks" or "favorites" to reflect the new web site address.

## White Paper Offers Steps for Succession Planning

According to a recent survey from PCPS, the American Institute of CPAs' firm membership section, more than 80 percent of firms do not have a documented succession plan.

Knowing that many CPA firm owners will retire before 2010, the PCPS has issued a new white paper, "Preparing for Transition: The State of Succession Planning and How to Handle the Process in Your Firm." The paper was developed with an outside consultant and members of the PCPS Executive Committee.

The paper summarizes the results of the 2004 PCPS Succession Planning Survey, which included nearly 500 CPA firm respondents and offers practitioners insight into how other firms handle succession planning, as well as providing an opportunity to benchmark progress.

Key findings in the 13-page paper also include:

- Of those who did not have a plan, half said that they intended to start the process soon, while 22 percent did not see the need for one.
- Nearly one-third of firms revealed they had never managed the issue, and another third said they were in the process of trying to address the issue.
- Nearly all sole practitioners (92 percent) do not have a practice continuation agreement in place.

The paper is available on the PCPS Web site at [www.aicpa.org/pcps](http://www.aicpa.org/pcps), under "Resources."

## Reclassifications

### Reinstatement

02/20/2006	David Carr	14844
02/20/2006	James Luther Ott	24752
02/20/2006	Robert C. Taylor, Jr.	21643
03/23/2006	Leah K. Abraham	17691
03/23/2006	David Edwin Allen	16675
03/23/2006	Susan Love Dimock	16629
03/23/2006	Jason Earl Norman, Jr.	27394
03/23/2006	Loren Wayne Roberts, Jr.	14973
03/23/2006	Larry Russell Schwartz	27816

### Reissuance

03/23/2006	David Richard Nelson	12695
03/23/2006	Martha Burns Zweier	19555

### Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 08A .0301(b)(23)].

02/20/2006	James Clarence Crone	Goldsboro, NC
02/20/2006	Virginia Wright Graham	Proctorville, NC
03/23/2006	Michelle Collier Adkins	Greenwich, CT
03/23/2006	Richard Larkin Bullard, III	Charlotte, NC
03/23/2006	Stephen Harold Cathey	Cortez, CO
03/23/2006	Charles Edward Cox	Elon, NC
03/23/2006	Mattie Brite Jennette	Ponte Vedra, FL
03/23/2006	Ronald McCarthy	Oak Island, NC

## Certificates Issued

At its February 20, 2006, and March 23, 2006, meetings, the Board approved the following applications for licensure:

George Raymond Aldhizer, III  
Robert Louis Ball, Jr.  
Julie A. Barefoot  
Michael Paul Berens  
Susan Marie Blake  
Sherri Lynelle Boley  
Rhonda Thompson Borgman  
Lisa Carole Brown  
Matthew Ray Brown  
Natalie Huffman Brown  
Leigh Michaux Bullin  
Misty Dawn Buonsignore  
Lawrence E. Burk  
Jee (Jason) Yoon Cha  
Gregory G. Clark  
Michael David Clonch  
Jamie Marie Collins  
Curtis John Cortes  
Jonathan Elliott Crane  
Tracie Renee Cranford  
Brian Michael Crossland  
Tige D. Darner  
Megan Kathleen Dix  
Benjamin Warren Duckett  
Jeffrey Scott Dudley  
Bradford Allen Eggleston  
Danielle Lew Etheridge  
Caroline Elizabeth Finch  
Michael Neal Firestone  
Meredith Singletary Fish  
David William Fisher  
Brandon Heath Flinchum  
Joan Carolyn Fontes  
Patrick Burke Fraley  
Allison Hannah Franklin  
Charles Richard Franklin  
Robert Lee Freund  
Mitchell Louis Garrison  
Amanda Jane Gidley  
Lisa P. Gill  
Christopher Scott Gouch  
Adam James Greiner  
Heather M. Guenther  
Lance Wayne Gurel  
Amanda Pressley Habich  
Jennifer Freeman Hackim

Martin Christopher Haley, Jr.  
Brent Eugene Hansen  
Stewart Clayton Hare  
Amy Hucks Hargett  
Robert Lane Harris  
John Nicholson Harrison  
Holly Renea Hatch  
Amy Jennifer Hawn  
Zhihong He  
Scott Andrew Henderson  
Amy Sanders Hendren  
Tara L. Hughes  
Reece Coleman Hutcherson, II  
Alan Preston Hyatt  
Daphne Jackson Ingram  
Lisa Renee Isenhour  
Jawnza Dunbar Jackson  
Kathy Bost Jackson  
Janna M. James  
L. Quinn James  
Bo Jing  
Leland Box Jones  
Amy Rebecca Kemp  
James E. Kessler Jr.  
Naseem N. Khan  
Joy Shelton Klenke  
Eric Scott Krone  
Joel David Kronenberg  
Amanda Leigh Wilson Lyda  
George Fredrick Lynch  
Mark Gibson Maffett  
Stacey Smith Martin  
Patrick Kiseli Mativo  
Kristi Ann McCracken  
Emily Louise McCullough  
Diane Giardina McGehean  
Seth Daniel McKinney  
David Lee McPherson  
Pattie Dianne Merritt  
Dain Alexander Mickalites  
Herman Lee Miller  
Richard John Miller  
Terry Michael Milzarek  
Stan P. Moore  
Michael S. Moss  
Corrie Christine Mosteller

Pambu Claude Mwanda  
Olga B. Nowacki  
Teresa Leigh Pearce  
Erin Elizabeth Perry  
Gilbert Richard Peters, III  
Jennifer J. Phillips  
Johnny Harris Phillips, Jr.  
Edward Joseph Piacentino, Jr.  
Ramsey W. Price  
Kim A. Qualls  
Chad Jeremy Rash  
Todd Tompkins Ravin  
Stacie M. Richardson  
Jeffrey Glenn Richek  
Cassandra Davis Robinson  
Anne Morgan Rogers  
Matthew Ray Rogers  
Gina Marie Santore  
Erica Jean Schroeder  
Yongmei Shen  
Elisabeth A. Shepard  
Patricia Halvorsen Siefken  
David Lester Slack  
Kristin McNeill Spell  
Robert E. Starkey  
Monica M. Swanson  
Martin Van Buren Swindell  
Wendy Yvonne Terry  
Els Teunen  
Cynthia Marie Thomas  
Emily Gail Thomas  
Kathryn Ann Thornsvarð  
William Reginald Till  
Lara J. Tilley  
Holly Kristine Trotter  
Rebekah Leah Van Dalen  
Randall Charles Vogel  
Tammy Gail Walker  
Francis Gerard Wall  
John Philip Williams  
Keith E. Williams  
Michael Christian Williams  
Peter Sinclair Wilson, Jr.  
Jessica Amy Winski  
Wendi Goodman Woods  
Stephanie Ann Young

## Conditional Status - First Offense

Pursuant to 21 NCAC 08G .0406(b)(1), the North Carolina CPA certificates listed below were placed on conditional status and assessed a \$100.00 civil penalty\* for failure to complete the Continuing Professional Education (CPE) requirement by the December 30, 2004, deadline, but did complete the CPE requirement by the June 30, 2005, certificate renewal deadline:

Karen Rae Allen	23347	Raleigh, NC	Wilson McGregor MacEwen	5535	Sumter, SC
Thomas Harold Allgood	12108	Greensboro, NC	Suzan Rayfield Maddox	28906	Lillington, NC
Caryn Lasar Ashapa	26252	Atlanta, GA	Daniel Anthony Marbell, Jr.	12462	Cary, NC
James Spencer Austin	31040	Charlotte, NC	Stephen Taylor Martin	8793	Raleigh, NC
Albert Henry Austin, III	12470	Lake Wylie, SC	Sandra Elaine Mattos	24918	Cocoa Beach, FL
Michael Charles Azzarita	26192	Hickory, NC	Kevin Michael McColgan	28353	New York, NY
David Matthew Bachmann	27012	Charlotte, NC	Howard A. McDonald	30350	Charlotte, NC
Benny Lee Baker	21754	Granite Quarry, NC	Josie Crowe McDonald	30054	Apex, NC
James Franklin Baker	3096	Raeford, NC	Larry Edwin McLamb	11580	Wendell, NC
James William Bean, Jr.	15035	Swansboro, NC	Patrick Rowe McNair	16648	Maitland, FL
William L. Bland, Jr.	31096	Atlanta, GA	Kristin Ennis Meehan	23421	Charlotte, NC
Marcie Hartner Blong	20981	Mint Hill, NC	James Carroll Melton	14747	Charlotte, NC
Darwin Edward Bowman	19726	Bothell, WA	Robert Speight Melton, Jr.	9883	Overland Park, KS
Sharon Anne Braun	21054	Kennesaw, GA	Melissa Lofton Miller	25198	Charlotte, NC
Neal Chandler Brislin	23337	Charlotte, NC	Michelle Finney Miller	26110	Charlotte, NC
Gary Dale Burkette	12575	Johnson City, TN	Tracy Shawn Miller	30395	Kingsport, TN
Peter Raul Cabrera	23015	Cary, NC	Worley Franklin Minton, Jr.	11850	Greensboro, NC
James Aloysius Cain, IV	18288	Chapel Hill, NC	John Maurits Modin	18232	Red Bank, NJ
John Troy Carpenter	29272	Columbia, SC	Melanie Bowers Monaghan	23455	Fernandina Beach, FL
Brenda Yoojung Chae	30482	Sherman Oaks, CA	Tara Nowell Morgan	24025	Raleigh, NC
Norman Mallone Chandler	30781	Montgomery, AL	Amy Corinne Mosebach	24439	San Francisco, CA
Anthony Grayson Chavonne	11706	Fayetteville, NC	Dawnel Bell Nanney	15879	Shelby, NC
Thomas Lee Churchwell, Jr.	18576	Wilmington, NC	Bonnie Sue Neel	26824	Trinity, NC
James Warren Clark, III	9268	Greenville, NC	Misty Ann O'Bryan	28589	Nashville, TN
Willie Closs, Jr.	12702	Durham, NC	Jamal Afif Odeh	28145	Raleigh, NC
Barry Christopher Compton	26756	Leland, NC	Nicole Jeanine Olesen	31136	Laurinburg, NC
Michael Wayne Cook	29632	Durham, NC	James Douglas Pantton	12391	Raleigh, NC
Joseph Neal Council	21469	Concord, NC	Si Young Park	30471	Cary, NC
Jeffrey Donell Creech	15976	Rock Hill, SC	Henry Stuart Parker, Jr.	17423	Raleigh, NC
Stephanie Vorwig Crone	29310	Atlanta, GA	Robert McRoy Parsons	4162	Carrollton, GA
Terri C. Daughenbaugh	26917	Charlotte, NC	Walter Richard Peck, III	20885	Addison, TX
Linda N. Davis	19829	Waxhaw, NC	Solomon Alfred Pegram, Jr.	14886	High Point, NC
James Richard Duncan	24689	Monroe, NC	Theodore Louis Perrella	30425	Pompano Beach, FL
Thomas Marshall Ellison	30745	Sunrise, FL	Kenneth M. Peyton	22671	Rutland, VT
JoAnn Farnsworth	3691	Woodside, NY	Glen Paul Pinkston	13751	Norman, OK
Kimberly Avonee Ferreira	27691	Atlanta, GA	Robin H. Poythress	20326	Huntersville, NC
Leslie Jessup Fitzpatrick	16747	Charlotte, NC	Matthew Alan Ramsey	29378	Schertz, TX
Deborah Fleischman	29592	Raleigh, NC	David Kelvin Raye	20424	Charlotte, NC
Samuel Alfred Floyd	16727	Raleigh, NC	Mark Charles Rehm	18334	Aurora, CO
Mary Gail Freeman	19404	Raleigh, NC	Mark Jefferson Rhyne	21128	Burlington, KY
Nathan Taylor Garrett, Jr.	21965	Durham, NC	Scott Ernest Richardson	17072	Vienna, WV
Todd Webb Gaylord	28109	Charlotte, NC	Robin Mark Rigg	30874	Coral Springs, FL
Janice Janette Martin Gearheart	17710	Charlotte, NC	Stephanie Lynn Roberts	30787	RTP, NC
Stuart Wynn Gibbs, Jr.	13789	Greenville, SC	Donna Lambert Rogers	18182	Albemarle, NC
Joshua Lawrence Goldberg	25178	Philadelphia, PA	Mary Ann Rouse	14612	Charlotte, NC
William Olin Green	15074	Greensboro, NC	Charles Vernon Rouse, Jr.	16792	Raleigh, NC
Jimmy Louis Griffin	26809	Cary, NC	John Prescott Sabiston	25603	Raleigh, NC
Regina Louise Gunnet	24805	Harrisburg, NC	Bonnie J. Sames	31033	Raleigh, NC
Annette J. Hall	28113	Cary, NC	Lee Edward Sanders	9016	Asheville, NC
David Timothy Hall	26228	Charlotte, NC	Megan E. Schaap	29139	CAYMAN ISLANDS
William Dunford Harrison	17502	Elizabeth City, NC	Carla Martin Shumate	25219	Bristol, TN
Daniel David Hattendorf	24649	Charlotte, NC	Charles Olandis Simmons	12479	Charlotte, NC
Kenneth E. Hauser	16201	Raleigh, NC	Jason Ferebee Simpson	28812	Winston Salem, NC
Nathaniel Perkinson Hayes, III	19620	Greensboro, NC	Sidney Elizabeth Small	27649	New York, NY
Kevin Ritchie Herman	16250	Huntersville, NC	Bentley F. Smith	27498	Aurora, CO
Steven C. Hile	27619	Knoxville, TN	Cynthia Lynn Smith	21232	Raleigh, NC
Susan Jones Hill	18020	Burlington, NC	Gary Howard Smith	9913	Atlanta, GA
Charles L. Holland, II	26715	St Pauls, NC	Kathy Brooks Smith	30554	Vero Beach, FL
Shannon Lynn Holloway	28907	Fletcher, NC	Paul Dean Smith	11564	Kings Mountain, NC
Hugh Glenn Horton, III	15189	Nashville, NC	Wendell Chester Spruill, III	19689	Hickory, NC
Amy M. Hrsin	28562	Raleigh, NC	Margaret F. Stampley	27423	Charlotte, NC
David Duane Johnson	19761	Winston-Salem, NC	Ronald Marcus Stanley, Jr.	23077	Greensboro, NC
Margaret Denise Johnson	28267	Garner, NC	Terray Fred Suggs	10133	Whiteville, NC
Frederick Shipman Johnston	18312	Florence, SC	Campbell Tally	16605	Jamestown, NC
Kristine R. Jones	27151	Denver, NC	Larry E. Tarwater	29401	Richmond, VA
William Craig Jones	22313	CANADA	Olivia Ann Taylor	19268	Richlands, NC
Jennifer Gardiner Kaelin	25115	Raleigh, NC	Rosalie Madeleine Thomas	18188	St. Louis, MO
Jamie O. Kelly	24629	Charlotte, NC	Linda Birkin Tigges	19090	Raleigh, NC
Kathy Massie Keough	25868	Hillsborough, NC	Hugh James Toland, Jr.	2138	Eureka, MT
Jeanna Gantt Kerley	18314	Hickory, NC	Tony Lee Tucker	17347	Rock Hill, SC
Kathryn E. Kilcrease	24653	Charlotte, NC	Connie L. Tyson	21748	Raleigh, NC
Jerry Alan Kimbro	15756	Abington, PA	Nicole Suzette Velasco	30882	Fuquay Varina, NC
Steven Talmadge Kirkman	20322	Kitty Hawk, NC	Orestes R. Verdura	28031	Miami Lakes, FL
Carolyn Smith Kirsh	19888	Charlotte, NC	James Leonard Vitt	26834	Chapel Hill, NC
Scott Mitchell Klesmer	15252	Medford, NJ	Charles Lee Ward, III	17091	Charlotte, NC
Terri Nicole Knotts	30027	Greensboro, NC	Sharon Davis Warden	23779	Greensboro, NC
Marsha Bailey Krings	27545	Fayetteville, NC	Bradley Bissette Warren	13700	Raleigh, NC
Wade Edwin Kruse	30639	Charlotte, NC	Cheryl Renee Watkins	28884	Charlotte, NC
Barbara Mobley Kuley	20935	Garner, NC	Shannon Teague Watters	24451	Hendersonville, NC
Christian M. Kurtz	30602	Hoboken, NJ	Thomas Henry Weir, III	19913	Kennett Square, PA
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Ray Allen Lyles	10843	Chapel Hill, NC	Wilma Jean Wilson	24190	Welcome, NC
Donna Swift Mabe	24819	Walnut Cove, NC	Erna Julie Woodward	21719	Winston-Salem, NC
Paul Daniel MacDonald	24360	Fayetteville, NC			

\*civil penalty waived by Board



## Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant,” and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b).

12/01/2005	Todd Webb Gaylord	Charlotte, NC	01/09/2006	Jennifer Kay Wagstaff	Winterville, NC
12/01/2005	Ronald Dale McLelland	N. Myrtle Beach, SC	01/10/2006	Otis Ku	Charlotte, NC
12/06/2005	Lori Beth Bohannon Sanborn	Durham, NC	01/10/2006	Marlene Ofstehage Wilson	Charlotte, NC
12/06/2005	Craig Hicklin Harrel	Houston, TX	01/11/2006	Stephen Elliott Hodges	Columbus, GA
12/06/2005	Elizabeth Anne Harrel	Houston, TX	01/13/2006	Kenneth Currie Davis	Red Springs, NC
12/07/2005	Donald George Armstrong	Greensboro, NC	01/17/2006	Beth Quiring Kelly	Charlotte, NC
12/07/2005	John Preston Coan, Jr.	Spartanburg, SC	01/17/2006	Roger Dale Sprinkle	Nebo, NC
12/07/2005	James Lawson Curry	Atlanta, GA	01/17/2006	Alan Jarrett Tew	Wilmington, NC
12/07/2005	Hampton Croson Hager, Jr.	Shelby, NC	01/17/2006	Joan Valerie Ward	Carmel, IN
12/08/2005	James A. LaTorre	Potomac, MD	01/19/2006	Linda Brandon Dingee	Arlington, TX
12/09/2005	Margaret Elizabeth Malarchik	Shelby, NC	01/19/2006	Patricia Andrews O'Connor	Lexington, KY
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12/15/2005	Vernon Thurston Butler	Kernersville, NC	01/23/2006	Carolyn Whitmire	Raleigh, NC
12/15/2005	Natalie Joyce Kelly	Raleigh, NC	01/25/2006	Barry Lane Barber	Raleigh, NC
12/15/2005	Carrie Morris Koontz	Winston-Salem, NC	01/30/2006	William Jesse Harrell	Matthews, NC
12/15/2005	Anne G. Lunsford	Greensboro, NC	01/30/2006	James Martin Wood	Hillsborough, NJ
12/15/2005	Ronda Tracy Matthews	Columbia, SC	02/01/2006	Mary E. Higgins	Charlotte, NC
12/15/2005	Nechol Priddy Smith	Winston-Salem, NC	02/01/2006	Ashley Foster Weir	Charlotte, NC
12/15/2005	William Trenchard	Advance, NC	02/06/2006	Clazina Dubbeld Hersman	Sanford, NC
12/15/2005	Katherine Meisky Turner	Raleigh, NC	02/08/2006	Lynn Smith Chilton	Matthews, NC
12/15/2005	Sheryl L. D. Underhill	Raleigh, NC	02/08/2006	W. Alan Terry	Pinehurst, NC
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01/03/2006	Bettye Jo Brumback	Greensboro, NC	03/21/2006	Elizabeth M. Morris	Charlotte, NC
01/03/2006	Kelly Barnes Dietz	Harlem, GA	03/21/2006	Joseph Andrew Riley	New York, NY
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01/04/2006	Jennifer Plemmons Gibson	UNITED KINGDOM	03/27/2006	Kathleen Causey	Hillsborough, NC
01/04/2006	Angela Nalley Heath	Shelby, NC	03/27/2006	Teresa Lynn Lakhia	Charlotte, NC
01/04/2006	Fain Langdale McDaniel	Mountain View, CA	03/28/2006	James Patrick McAllister	Charlotte, NC
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01/09/2006	Eugenia K. Sekaly	Kernersville, NC	03/29/2006	Nathaniel Jones, Jr.	Grifton, NC
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